

**SCHEDULE OF TAXES AND FEES**

State of Wisconsin  
Office of the Commissioner of Insurance  
P. O. Box 7873  
Madison, WI 53707-7873

**Ref:** Sections 76.60, 76.62, 76.63, 76.64,  
76.645, 76.66, 76.67, 76.68, 601.31,  
601.55, 601.93, and 646.51, Wis. Stat.

**INSTRUCTIONS:** Submit check payable to Commissioner of Insurance along with payment form to Drawer #566, Milwaukee, WI 53293, on or before **MARCH 1**. Complete, sign, and return this form with annual statement to the above address by **MARCH 1**.

Insurer Name		NAIC Group	NAIC Number	Employer's ID Number	
Mailing Address			City	State	Zip Code
State of Domicile or Entry	Tax & Fee Contact Person Name			Telephone Number	

For Year Ending December 31, \_\_\_\_\_

**PART A: SUMMARY OF TAXES AND FEES****Premium Taxes**

- A1. Total Taxes Payable (Part B Total or Part C Total, whichever is larger)
- A2. Prior Year Overpayment
- A3. Quarterly Tax Payments to Date
- A4. Net Tax Due (Line A1. minus Lines A2. and A3.)

Total	For Office Use Only Do Not Write in This Column
	F.D.
	P.T.

**Fees**

- A5. Annual Statement Filing Fee: Subject to Retaliation. Minimum Fee \$100.00
- A6. Certificate of Authority Fee: Subject to Retaliation. Minimum Fee \$100.00
- A7. Fee Collected Under Retaliatory Law (Specify)
- A8. Fee Collected Under Retaliatory Law (Specify)
- A9. Total Fees Due (Lines A5. through A8.)
- A10. Net Taxes and Fees Due (Line A4. plus Line A9.) If negative amount, overpayment will be applied to quarterly installment due April 15

	Initial As Vouchered: 1. To Allocation Screen _____ 2. To Amount in Letter _____

I certify that the above is a true and correct exhibit of premiums collected and of authorized deductions pertaining to business transacted in Wisconsin in the past calendar year and is in accordance with requirements of applicable Wisconsin Statutes.

Title of Officer	Name of Officer (Type or Print)
Date	Signature of Officer

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## PART B: WISCONSIN MINIMUM TAX CALCULATION

Insurer Name	State of Domicile or Entry
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	Fire (s. 76.60)	Ocean Marine (s. 76.60)	Casualty (s. 76.63)	Total
B1. Net Direct Premiums (To agree with Schedule T)				
B2. Dividends on Direct Insurance (Schedule T)				
B3. Finance and Service Charges not included in Premiums (Schedule T)				
B4. Taxable Premiums (Line B1. minus Line B2. plus Line B3.)				
B5. Tax Rate Insurers of Other States*	.00375	.00375	0	NA
B6. SUBTOTAL (Line B4. x Line B5a. or B5b.)				
B7. Fire Department Dues (Does not apply to mortgage guaranty insurers) (Per Fire Department Dues Report) .....				
B8. Wisconsin Basis Security Fund Assessment Credits** Attach a Schedule of Credits Claimed .....				
B9. Wisconsin Minimum Tax Line B6. plus B7. minus B8.) .....				

\* Tax rates for insurers of foreign countries: fire 2.375%, Ocean Marine 0.5%, and Casualty 2.0%.

\*\* Section 646.51 (7) (b), Wis. Stat.—If the premium rates on a class of business are fixed, so that it is not possible for an insurer to recoup its assessments by increasing premium rates on the class of business, the insurer may offset 20% of the amount of the Wisconsin portion of the assessment against its tax liabilities to this state, other than real property taxes, in each of the 5 calendar years following the year in which the assessment was paid.

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### PART C: STATE OF DOMICILE BASIS TAX CALCULATION

Insurer Name	State of Domicile of Entry
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A nondomestic insurer doing business in Wisconsin shall pay the same amount in aggregate "taxes" (as defined in ss. 76.66 and 76.67, Wis. Stat.) that a Wisconsin insurer doing a similar business would be required to pay the nondomestic insurer's domiciliary state. The amount due, however, shall not be less than the Wisconsin minimum tax as calculated in Part B of this Schedule of Taxes and Fees.

The first three columns below should be used for separating lines of business by tax rate or other differential tax treatment. Appropriate column headings should be inserted by the insurer. The "Total" column entries should crossfoot, and agree with Schedule T of the annual statement where indicated.

Lines of Business			
			Total
C1. Net Direct Premiums (To agree with Schedule T)			
C2. Other Taxable Premiums Received (If taxed by domicile state)			
C3. Dividends on Direct Insurance (Schedule T)			
C4. Other Permissible Deductions (Specify)			
C5. Finance and Service Charges Not Included in Premiums (Schedule T)			
C6. Taxable Premiums (Lines C1. and C2. minus Lines C3. and C4. plus Line C5.)			
C7. Premium Tax Rate (Specify)			
C8. SUBTOTAL (Line C6. x Line C7.)			
C9. Fire Marshall Tax (If paid in addition to Premium Tax) Detail computation should be attached .....			
C10. Other General Fund Taxes (Income, Franchise etc., attach documentation) .....			
C11. Guaranty or Security Fund Assessment Credits (Credit allowed by domiciliary state. If domiciliary state has no guaranty or security fund, no credit may be taken here) Attach a Schedule of Credits Claimed .....			
C12. Aggregate Taxes Calculated on State of Domicile Basis (Lines C8., C9., and C10. minus C11.) .....			

**FIRE DEPARTMENT DUES REPORT**

State of Wisconsin  
Office of the Commissioner of Insurance  
P. O. Box 7873  
Madison, WI 53707-7873

**Ref:** Section 601.93 (2), Wis. Stat.

**INSTRUCTIONS:** Complete and attach this form to Schedule of Taxes and Fees (Nondomestic Insurers) or Schedule of Fees (Domestic Insurers).

Insurer Name		NAIC Group	NAIC Number
State of Domicile	Individual Responsible for Preparing Form		Telephone Number

**FIRE PREMIUMS WRITTEN IN WISCONSIN**  
For Year Ending December 31, \_\_\_\_\_

Lines of Insurance	A Net Direct Premiums Less Dividends	B Present Allocation	C Premiums Subject to Dues
1. Fire		100%	
2. Homeowner's, Farmowner's, Commercial Multiple Peril (Lines 5.1 + 5.2), and All Other Multiple Peril		30%	
3. Inland Marine (including valuable papers and personal property floater coverages)		25%	
4. Automobile Comprehensive: All policies with deductible		30%	
5. Full Coverage Automobile Comprehensive: All policies no deductible		15%	
6. Aircraft Physical Damage		30%	
7. All Other Applicable Fire Premiums*		100%	
8. Total (Lines 1 through 7)			
Fire Department Dues Rate		.02	
9. Total Amount Due (Line 8 x .02)			
Transfer Amount on Line 9 to Schedule of Taxes and Fees			

\* All other fire premium applicable to motor vehicle insurance, including the fire portion of combined coverages such as fire and theft; or fire, theft, and windstorm, should be reported on this line.

The allocation of all other multiple peril premiums including the peril of fire, not covered by the foregoing instructions shall be on an actual basis or on a basis determined by the company consistent with the current rating plan.